



## Ontario: Revised Statutes

---

1980

# c 311 Municipal Tax Assistance Act

Ontario

© Queen's Printer for Ontario, 1980

Follow this and additional works at: <http://digitalcommons.osgoode.yorku.ca/rso>

---

### Bibliographic Citation

*Municipal Tax Assistance Act*, RSO 1980, c 311

### Repository Citation

Ontario (1980) "c 311 Municipal Tax Assistance Act," *Ontario: Revised Statutes*: Vol. 1980: Iss. 5, Article 16.

Available at: <http://digitalcommons.osgoode.yorku.ca/rso/vol1980/iss5/16>

This Statutes is brought to you for free and open access by the Statutes at Osgoode Digital Commons. It has been accepted for inclusion in Ontario: Revised Statutes by an authorized administrator of Osgoode Digital Commons.

## CHAPTER 311

## Municipal Tax Assistance Act

## 1. In this Act,

Interpre-  
tation

- (a) "Board" means the Ontario Municipal Board;
- (b) "Crown agency" means an agency of the Crown in right of Ontario, but does not include Ontario Hydro;
- (c) "highways" means highways, docks, ferries, wharfs, parking lots in connection therewith, land held to provide clear view at road junctions and railroad crossings, and land acquired and held for future highways;
- (d) "Ministry" means the Ministry of Intergovernmental Affairs;
- (e) "municipality" means a city, town, village, township or improvement district;
- (f) "provincial property" means real property owned by the Crown in right of Ontario or by any Crown agency, but does not include property owned or held in trust by Ontario Hydro;
- (g) "rates levied for general municipal purposes" includes all levies upon real property made by a municipality except levies for school purposes and levies on business assessment;
- (h) "real property" includes buildings and structures erected thereon. R.S.O. 1970, c. 292, s. 1; 1972, c. 3, s. 17 (2); 1973, c. 57, s. 19.

2.—(1) Nothing in this Act confers a right to a payment. Limitation

(2) Nothing in this Act authorizes a municipality to levy <sup>Idem</sup> taxes on provincial property or against the Crown in right of Ontario or any Crown agency. R.S.O. 1970, c. 292, s. 2.

3.—(1) This Act does not apply to unpatented lands, public Exception lands set apart as a wilderness area, provincial property used for park purposes including the buildings in the parks, hospitals,

R.S.O. 1980,  
c. 31

penal institutions, educational institutions, museums and libraries, highways, correctional institutions, cemeteries, minerals, farms operated by institutions, experimental and demonstration farms, cooling stations, weigh-scales and inspection stations, fish hatcheries, provincial forests and real property subject to municipal taxation under section 17 of the *Assessment Act*, or any provincial property for which, in the opinion of the Minister of Intergovernmental Affairs, municipal services are not available. R.S.O. 1970, c. 292, s. 3 (6); 1972, c. 3, s. 17 (1); 1975, c. 33, s. 1 (2).

Minister's  
decision

(2) The decision of the Minister of Intergovernmental Affairs as to whether this Act applies to any provincial property is final. R.S.O. 1970, c. 292, s. 3 (7); 1972, c. 3, s. 17 (1).

Payments

4.—(1) The Ministry, in respect of provincial property owned by the Crown in right of Ontario and not occupied by a Crown agency, may pay in each year to the municipality in which the property is situate the amount which the rate levied for general municipal purposes on the assessment for real property that is used as a basis for computing business assessment in that municipality would produce on the value of such provincial property. R.S.O. 1970, c. 292, s. 5 (1); 1975, c. 33, s. 3 (1).

Idem

(2) Every Crown agency, in respect of provincial property owned or occupied by it, may pay in each year to the municipality in which the property is situate the amount which the rate levied for general municipal purposes on the assessment for real property that is used as a basis for computing business assessment in that municipality would produce on the value of such provincial property. R.S.O. 1970, c. 292, s. 5 (2); 1975, c. 33, s. 3 (2).

Business

(3) Where the Crown in right of Ontario or any Crown agency occupies or uses land for the purpose of, or in connection with any business, the Ministry or the Crown agency, as the case may be, may pay to the municipality in which the land is situate the amount that the current rates for general municipal purposes on business assessment would produce in respect of the carrying on of such business on the land.

Idem

(4) For the purposes of subsection (3), the legislative, executive and administrative activities of the Government of Ontario shall not be deemed to be the carrying on of a business. R.S.O. 1970, c. 292, s. 5 (3, 4).

Local  
improve-  
ment and  
drainage  
assessments  
R.S.O. 1980,  
cc. 250, 126

(5) Notwithstanding subsection 3 (1), sections 62 and 63 of the *Local Improvement Act* and subsection 61 (5) of the *Drainage Act*,

the Ministry or the Crown agency may pay local improvement and drainage assessments in respect of any provincial property. R.S.O. 1970, c. 292, s. 5 (5).

(6) The Crown in right of Ontario or any Crown agency may, in respect of any provincial property, pay charges imposed under section 218 of the *Municipal Act*. Sewer and waterworks rates  
R.S.O. 1980, c. 302

(7) The Crown in right of Ontario or any Crown agency may, in respect of any provincial property, pay charges imposed under paragraph 85 of section 210 of the *Municipal Act*. Garbage rates

(8) A Crown agency that operates a telephone and telegraph system may, in respect of the system, pay the tax levied under section 161 of the *Municipal Act*. 1975, c. 33, s. 3 (3). Telephone and telegraph company taxes

5. Notwithstanding subsections 4 (1) and (2), the Ministry may make a payment under this Act on behalf of another ministry or a Crown agency and such payment may be recovered by the Ministry from the ministry or Crown agency on whose behalf such payment was made. 1975, c. 33, s. 4. Payment by Ministry

6.—(1) In respect of provincial property owned and occupied by the Crown in right of Ontario, the moneys required for the purposes of this Act are payable out of the moneys appropriated therefor by the Legislature. Funds for payments

(2) In respect of provincial property owned or occupied by a Crown agency, the moneys required for the purposes of this Act are payable out of the funds of the agency. R.S.O. 1970, c. 292, s. 6. Idem

7. The provisions of this Act apply notwithstanding anything in any other general or special Act or any agreement heretofore made. R.S.O. 1970, c. 292, s. 7. Application of Act

